

Aging Division

Wyoming Department of Health

Information and Education Bulletin

Subject: Unallowable Costs

The Aging Division continually receives questions about costs that are not allowable for charge back to Aging Division Grants and Contracts. This Education and Information Bulletin is intended to provide guidance regarding unallowable costs. For other information specifically relating to Unallowable Costs to Federal Grants, Please see OMB Circular A-122.

Unallowable Costs include, but are not limited to, the following:

- Bad debts, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs.
- Lobbying (or the salary of staff who are actively lobbying).
- Costs incurred for interest on borrowed capital.
- Alcoholic Beverages.
- Automobile costs for personal use.
- Defense and Prosecution of Criminal and Civil Proceedings, Claims Appeals and Patent Infringement.
- Fines and Penalties.
- Goods and Services Costs for Personal Use.
- Personal Housing and Living Expenses.
- Personal Entertainment.
- Interest and Investment Management Costs.
- Donations and Contributions to another organization or cause.
- Losses on Government or Other Contracts.
- Pre-Contract Costs.
- Membership Costs in Civic, Community Organizations, Country Clubs or Social or Dining Clubs.
- Airfare Travel Costs in Excess of the Lowest Available Commercial Discount or Standard Coach Airfare.

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